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What They Have but Also Who They Are: Avarice, Elitism, and Public Support for Taxing the Rich

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Abstract Scholarship evaluating public support for redistribution has emphasized that stereotypical perceptions of low-income people inform citizens' willingness to redistribute wealth to the poor. Less understood, however, is the extent to which stereotypical perceptions of high-income people lead to greater willingness to raise taxes on high-income individuals. These perceptions likely involve resource-based considerations (i.e., what rich people have). However, following recent scholarship, perceptions of the wealthy may also involve more fundamental, trait-based considerations (i.e., who the rich are as people). In this Research Note, we isolate causal effects, utilizing conjoint experiments, of both resource-based and character-based attributes of the rich on support for taxing wealthy people. We find evidence that two character traits—avarice and elitism—significantly increase support for raising taxes on wealthy individuals, and this pattern appears to be the case even among groups generally opposed to redistribution (e.g., Republicans and conservatives). We conclude that, while resource-based considerations remain important, the scholarly literature on redistribution may also benefit from a deeper understanding of the trait-based foundations of public attitudes toward taxing the wealthy.

There exists a massive corpus of research on the factors influencing Americans' support for redistribution. The majority of studies have focused on the factors that explain public support for *redistribution to the poor* in the form of welfare spending. Within this literature, considerable attention is given to the perceived traits of the beneficiaries of welfare, such as their race and deservingness, in shaping public support for welfare programs (Kinder and Sanders 1996; Peffley, Hurwitz, and Sniderman 1997; Gilens 1999; Alesina, Glaeser, and Sacerdote 2001; DeSante 2013; Aarøe and Petersen 2014).

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Relatively less work, however, has sought to understand public support for *redistribution from the wealthy* in the form of progressive taxation. Within this latter vein of research, scholarship tends to concentrate on the characteristics of opinion *holders*, such as their income (Franko et al. 2013; Cavaillé and Trump 2015; Newman and Teten 2021), partisanship (Boudreau and MacKenzie 2018), or resentment toward the rich (Piston 2018), or on *policies*, such as tax rates and income cutoffs (Ballard-Rosa, Martin, and Scheve 2016). While some work in this vein focuses on the perceived structural circumstances of the wealthy (e.g., inherited money) or a limited set of character traits (e.g., dishonesty), these studies rarely analyze the unique, causal effects of these perceptions on support for raising taxes on the wealthy (Kreidl 2000; Van Oorschot and Halman 2000; McCall 2013; cf. Kluegel and Smith 1986; Hansen 2023).

In this Research Note, we explore a range of attributes of the wealthy, with the aim of understanding how such attributes influence support for raising taxes on rich individuals. Theoretically, we contribute to existing literature by identifying unsavory stereotypes of the rich highlighted in popular discourse but overlooked in most empirical analyses: *avarice* and, especially, *elitism*. Though some research explores greed as a disreputable trait of the rich (Kluegel and Smith 1986; Sadin 2017), scholarship has generally neglected to empirically leverage another common refrain about the wealthy—that is, that they look down upon those with less wealth.

We contend that the character-oriented question of "what type of people?" the rich are in America is theoretically distinct from the resources-oriented question of "how much they have?" and, thus, that the former also stands to influence support for progressive taxation. Stereotypes about "who they are" may be propagated and/or reinforced directly by elites (see examples below). Yet even in the absence of elite cues, stereotypes about the rich are ubiquitous, serving as a cognitive tool for simplifying the social world (Tajfel 1981). To the extent that stereotypes regarding the wealthy—for example, greediness, snobbishness, and so forth (e.g., Ragusa 2015)—are prevalent in society—whether in popular culture and/or as propagated by elites for political purposes—it follows that they should incline citizens to view tax increases on the wealthy *in general* as more palatable. Indeed, this is precisely what correlational evidence suggests (Ragusa 2015). This argument also accords with research indicating that Americans' sentiments toward particular groups in society influence their support for welfare (Gilens 1999) and party identification (e.g., Kane, Mason, and Wronski 2021).

We thus explore whether depicting the wealthy as being either avaricious and/or elitist people augments public support for taxing the rich, including among subgroups known to be unlikely to favor redistribution (e.g., Republicans and political conservatives). Empirically, we add to existing literature by utilizing a conjoint experimental design (Hainmueller et al. 2014) to examine how a range of attributes of affluent people uniquely affect citizens' willingness to raise taxes on the wealthy. Prior work on this topic has largely relied on observational data (e.g., Kluegel and Smith 1986; McCall 2013; Ragusa 2015; Sadin 2017), limiting the extent to which we can know whether perceptions of the rich actually *cause* citizens' tax policy preferences or if, alternatively, these perceptions are merely citizens' rationalizations, developed *post hoc* to justify their taxation preferences. Thus, our design choice permits us to adopt a multidimensional approach to assess the unique effect of myriad characteristics of the rich on the probability of support for raising taxes on the wealthy.

Experimental Design and Data

We employ a conjoint experiment (Hainmueller et al. 2014) embedded in surveys of the adult American population, which were conducted online via Amazon.com's Mechanical Turk (MTurk; N = 1,000) and Qualtrics in 2018 (April 16–18 and September 24–November 1, respectively). Both MTurk and Qualtrics allow their users to view an online link to take the survey and elect to participate. The Qualtrics sample (N = 1,255) was recruited by Qualtrics and selected to be nationally representative of the adult US population on age, race/ethnicity, party ID, income, gender, and region (see Supplementary Material table A1).[1] Our design first informed respondents about the current marginal tax rate on the wealthy,[2] then asked them to read (fabricated) "profiles of wealthy Americans compiled from interview data from a variety of journalistic sources (e.g., *Forbes*, *Bloomberg Businessweek*, *Entrepreneur*, etc.)." See Supplementary Material section B for all question wordings.

Respondents then read about five individuals (i.e., targets) and indicated whether "the tax on the income of people like this person should be" increased (1) or not (0).[3] This binary choice serves as our dependent variable of interest, and was specifically chosen to emulate previously published measures of public support for social welfare (see Aarøe and Petersen 2014).[4] Social psychology research demonstrates a tendency for individuals

1. As respondents in the MTurk Study were opt-in, and Qualtrics handles recruitment of participants internally, we are unable to calculate a response/cooperation rate. For more details on Qualtrics sample recruitment, see https://www.qualtrics.com/research-services/online-sample/.

2. At the time the experiment was fielded, the rate for wealthy individuals, and thus the rate we reported to respondents, was "37 percent on income above $500,000 per year."

3. The Qualtrics study also allowed respondents to *decrease* the target's income tax. However, because this option accounted for only 6 percent of all choices, we collapsed "decrease" and "kept the same" into one category.

4. We believe this measure also allows for the most direct test of whether various target attributes affect support for raising taxes on the wealthy. In contrast, a measure of support for raising taxes

who view a single vivid case (e.g., a welfare recipient) to then "make unwarranted generalizations from samples to populations" (Hamill, Wilson, and Nisbett 1980, p. 578). Other research finds a willingness to engage in "vicarious retribution," whereby innocent group members are punished for the unsavory behavior of a small number of other members in the same social group (Stenstrom et al. 2008). Such findings suggest that, while our stimuli and outcome measure involve individual targets (and "people like" the individual targets), the attributes of the target may then be generalized to rich people as a whole, and citizens may be more open to raising taxes on the wealthy in general even though not all wealthy individuals exhibit these stereotypical attributes.

Respondents were informed that all affluent targets featured in the study were: White, male, Christian, 50 to 60 years old, married with children, politically independent, and holding an advanced degree. Accurate perception of these traits was confirmed with factual manipulation checks (Supplementary Material section E; Kane and Barabas 2019). The choice to fix these attributes guards against potential confounding between our manipulations (see below) and the demographic characteristics of the target (Dafoe, Zhang, and Caughey 2018). We manipulated thirteen characteristics of the wealthy targets in our study, all of which are detailed in table 1. The categories appearing on the far left of the table (*Income*, *Occupation*, *Nature of Wealth*, and *Excessive Consumption*) comprise resource-based characteristics, communicating key information regarding *what the targets have*. These also serve to control for resource-based inferences that respondents may make in response to our manipulations concerning *who the targets are* (see below). Inclusion of these attributes is based on past work highlighting the importance of these factors to Americans' perceptions of the sources of wealth (Kluegel and Smith 1986; Kreidl 2000; McCall 2013).

Our manipulations involving *who the targets are* focus on *Avarice* and *Elitism*. In addition to being highlighted in previous research (e.g., Ragusa 2015), real-world political elites regularly characterize the rich on one or both of these dimensions. Senator Bernie Sanders, a strong advocate for progressive taxation, for example, has described the ultra-wealthy as having "unquenchable greed" (Rubino 2015), and Senator Elizabeth Warren has pointed to such greed when advocating for a "wealth tax" (Corbett 2021).

on the wealthy *in general* would require the assumption that respondents will be, in effect, *primed* by each target vignette, receiving information about the target and subsequently generalizing to all wealthy people. Moreover, we believe it remains theoretically important to discern whether citizens are willing to raise taxes on *any* wealthy people, even if only a subset of all wealthy people. That said, given evidence that inequality is tolerated more for wealthy individuals than for wealthy groups (Walker, Tepper, and Gilovich 2021), future research would benefit from attempting to prime perceptions of *all* rich people.

Table 1. Conjoint conceptual categories, attributes, and values.

What they have			Who they are		
Category	Attribute	Value	Category	Attribute	Value
Income	Annual Income (2016)	(1) $1 million (2) $5 million (3) $10 million (4) $20 million	Avarice	Pays Fair Share	(1) No known tax violations (2) [Uses sophisticated accounting techniques and loopholes in the tax code to avoid paying taxes on] 10 percent of his income. (3) . . . 50 percent of his income.
Occupation	Occupation	(1) Medical Doctor (2) Financial Analyst (3) Lawyer (4) CEO (5) VP of Tech Company		Charity	(1) Donated $1 million (2) Donated $100,000 (3) Donated nothing
Nature of Wealth	Source of Income	(1) 100 percent from job (2) 50 percent job; 50 percent investments (3) 10 percent job; 90 percent investments		Financial Motivations	(1) Content with the amount of money they make (2) Wants to make more money and get as rich as possible
	Inherited Wealth	(1) No inheritance (2) Inherited $100,000 at 18 years old (3) Inherited $1 million at 18 years old	Elitism	Travel Preferences	(1) Often sits in coach [when riding in trains or planes] (2) Will only sit in first class . . .

(continued)

Table 1. Continued.

What they have			Who they are		
Category	Attribute	Value	Category	Attribute	Value
				Social Clubs	(1) No club membership (2) Member of a local public gym (3) Member of a private country club
Excessive Consumption	Real Estate	(1) Owns 1 house (2) Owns 2 houses (3) Owns 4 houses		Social Network	(1) Has many friends who are not wealthy, and is in touch with the lives of ordinary working people (2) Primarily friends with other wealthy people; is not
	Cars	(1) Owns 1 automobile (2) Owns 2 automobiles (3) Owns 5 automobiles		Snobbery	(1) Treats people equally regardless of how much money they have (2) Looks down on people who have less money

Note: Categories, attributes, and values featured in both the MTurk and Qualtrics studies.

Similarly, strategists within the Democratic Party have expressed fears about being perceived as a party of "rich elites" and "overly educated cultural snobs" (Hounshell 2022). Thus, while elites may not always explicitly connect their arguments for progressive taxation to stereotypes of the rich, such stereotypes are viewed negatively by citizens (Ragusa 2015) and are, thus, potentially advantageous for political elites to exploit.

Because each trait is conceptually broad, we devised several distinct attributes for both traits. The former (*Avarice*) consists of three attributes (paying taxes, philanthropy, and acquisitiveness), all of which were designed to communicate information about the target's level of greediness—a negative trait commonly associated with the rich (Kluegel and Smith 1986; Ragusa 2015; Piston 2018; Hansen 2023). In particular, the attribute "Pays Fair Share" manipulates the degree to which the target avoids paying income taxes; "Charity" manipulates the degree to which the target donates income to charity; and "Financial Motivations" manipulates the degree to which the individual is desirous of still greater wealth (versus being financially content).

The second theoretical trait, *Elitism*, consists of four manipulated attributes, all of which were designed to affect the degree to which respondents viewed the target as being "out of touch" with, and socially disconnected from, average citizens. "Known Travel Preferences" manipulates whether the target separates himself from non-wealthy individuals when traveling; "Club Affiliations" manipulates the degree to which the target is willing to comingle with non-wealthy individuals in social settings (via being a member of a public gym versus a private country club); "Social Network" manipulates whether the target fraternizes with non-wealthy versus primarily wealthy people; and, finally, "Snobbery" manipulates the extent to which the target is depicted as having an elitist mentality by providing information from (fictitious) media interviews with the target. Specifically, this attribute varies whether the target is described as treating people equally regardless of their wealth versus looking down on people who have less money.

Each respondent viewed five distinct targets. Specifying a linear probability model, with standard errors clustered by respondent, we model each (unweighted) respondent's decision to increase the income tax on people like the target as a function of these manipulated attributes. This strategy yields unbiased estimates of average marginal component effects (AMCEs), which indicate the change in probability of favoring increasing taxes moving from the baseline attribute value to the attribute value in question, averaged over all other possible combinations of attribute values (see Hainmueller et al. 2014).

Results

Figure 1 displays the main results.[5] Overall, 63 percent and 57 percent of the MTurk and Qualtrics samples, respectively, favored increasing taxes on people like the wealthy targets (similar to the share of Americans believing upper-income people pay "too little" in taxes [Sawhill and Pulliam 2019]). Regarding the resource-based manipulations, unsurprisingly, the target having a larger annual income (with $1M as the baseline) yields a higher probability of support for progressive taxation (between 6 and 11 percentage points [$p < .05$]). However, the *non-monotonicity* of these results is noteworthy: the AMCE, in both samples, of moving from the baseline to $5M is markedly similar to the effect of moving from the baseline to $20M, despite the latter reflecting a *four-fold* increase in income. Thus, while the income level of the wealthy has a sizable influence on citizens' willingness to tax the rich, the nature of this relationship perhaps is nuanced: there appear to be substantial "diminishing returns," wherein additional income has little effect beyond a certain point.

For the *Occupation* category, variation in these professions did not affect respondents' willingness to increase taxes, *ceteris paribus*. Turning to the *Nature of Wealth* category, while prior correlational studies find that structural wealth (i.e., inherited money) is positively associated with support for redistribution from the rich (Kluegel and Smith 1986; Ragusa 2015), here we fail to uncover any significant evidence for this across two samples. The results for *Excessive Consumption* offer only slight evidence that concerns about "what they have" underlie citizens' willingness to raise taxes on the rich: nearly all AMCEs are positively signed, yet the only manipulation that attained statistical significance in both samples was that of owning five automobiles (versus owning one).

Turning to manipulations of "who they are," we find that the more targets were described as having avoided paying income taxes via "accounting techniques" and legal "loopholes," the more respondents were willing to increase taxes on people like the target (effect sizes ranged from 8 to 14 percentage points [$p < .05$ in all cases]). Indeed, the single largest coefficient observed was for the "Avoided taxes on 50 percent of income" manipulation. We note, however, that our operationalization may have inadvertently varied not just perceived avarice, but also perceived illegality of the target's conduct. Thus, while our results confirm that the wealthy "paying their fair share" is an important consideration, the degree to which this arises from an aversion to greediness vis-à-vis a commitment to the law and fairness remains less clear. We also observe significant effects for manipulations involving charitable giving: respondents were significantly more supportive of

5. Model output for these analyses is featured in Supplementary Material table C1.

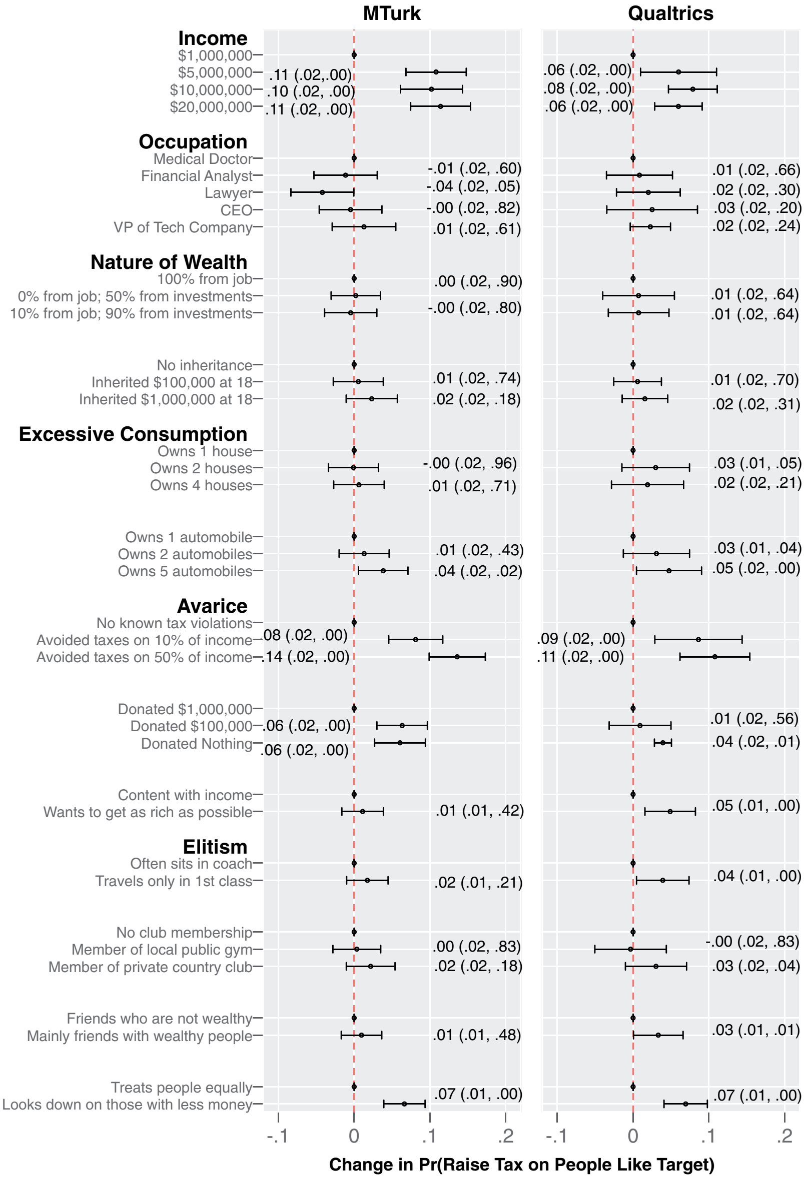

Figure 1. The effects of attributes of the wealthy on support for increasing taxation on income. Coefficients are average marginal component effects (AMCEs) with 95 percent CIs estimated from a linear probability model (SEs clustered by respondent). Point estimates without CIs indicate baseline value. Text indicates AMCE (SE, two-tailed *p*-value). MTurk N = 5,000 (1,000 respondents); Qualtrics N = 6,275 (1,255 respondents).

raising taxes when seeing targets that do not donate. Finally, we find some significant support (in the Qualtrics sample) that perceived acquisitiveness increases support for taxing the wealthy (AMCE approximately 5 percentage points [$p < .05$]).

Turning now to *Elitism*, figure 1 indicates that targets preferring to "only sit in first class" increased the probability of raising taxes on the wealthy by 4 percentage points ($p < .01$), while the AMCE when the target was a "member of a private country club" (relative to having no club membership) equaled 3 percentage points ($p < .05$). Similarly, we observe a significant ($p < .05$) increase in willingness to raise taxes among (Qualtrics) respondents when targets were reported as mainly being friends with other wealthy people and "not in touch with the lives of ordinary working people." Collectively, this pattern of results suggests that perceiving the rich as individuals who distance themselves from ordinary working people increases public support for raising taxes on the wealthy.

The final operationalization of *Elitism* involved the target's general attitudinal orientation toward people poorer than himself—that is, whether or not the target was "snobbish." In both samples, this manipulation yielded large AMCEs. Compared to the target reportedly treating "everyone equally," the target's "looking down on people with less money" effected a 7 percentage point increase in the probability of raising taxes on the wealthy ($p < .01$ in the MTurk and Qualtrics samples). This "snobbery" attribute was therefore the strongest, most consistent effect observed within the *Elitism* category. While it would be unsurprising that respondents might *dislike* snobbish wealthy people, we do not regard respondents' willingness to *raise income taxes* on such people as a foregone conclusion, especially among more conservative respondents (see below).

We next sought to investigate the robustness of these latter findings (i.e., for *Avarice* and *Elitism*) among groups that are generally opposed to progressive taxation, including Republicans, self-identified conservatives, and those anticipating high future income.[6] We detail the full set of results in Supplementary Material section D (figures D1–D4) but find that among Republicans and conservatives, the observed effects are strikingly similar to those observed for the full samples. In particular, avoidance of income taxes exerted strong, significant AMCEs, as did a lack of donating to charity and a snobbish disposition. For example, in the Qualtrics sample, this latter AMCE equaled 6.6 for Democrats ($p < .001$) and 6.2 for Republicans ($p < .01$). Thus, Republicans and conservatives are not immune to using the personal traits of the rich to inform their tax policy preferences, behaving comparably to groups generally more supportive of taxing the wealthy (such as

6. Republicans, for example, were (overall) significantly less likely than Democrats to choose to raise taxes on the wealthy, by 27 (18) points in the MTurk (Qualtrics) sample ($p < .001$).

Democrats and liberals). Further, we find several notable differences between low- and high-income individuals, with the former more inclined to tax rich targets who do not donate to charity and (in the Qualtrics sample) more likely to tax rich targets who are members of private country clubs.

Finally, we also asked respondents to rate the importance of various factors (associated with the target) that might have guided their decision whether to increase taxes on people like the target. Paradoxically, we find that respondents assigned limited importance to trait-based factors, suggesting that citizens may not be consciously aware of the weight they assign to character traits when considering whether to raise taxes on wealthy persons (see Supplementary Material section F for details).

Conclusion

Our findings offer initial evidence that public perceptions of unsavory character traits of the rich are consequential for endorsement of progressive taxation on wealthy persons possessing such traits, even among individuals disinclined to support raising taxes. A key implication of our study is that, to the extent that culture, media, and politicians invoke stereotypes of the rich characterizing them as elitist, citizens should be more inclined to increase taxes on the wealthy. Our findings also suggest that such efforts may potentially override partisan and/or ideological resistance to progressive taxation.

Our findings contrast somewhat with prior correlational studies suggesting the importance of beliefs about the sources of wealth and industriousness of the rich for redistributive attitudes (Kluegel and Smith 1986; Ragusa 2015; Sadin 2017). Further, despite whatever criticisms may be leveled against the wealthy regarding their material excesses, we do not find consistent evidence that support for taxing rich persons is responsive to perceptions of their excessive consumption. Taken together, our findings suggest that when it comes to taxing the rich, citizens are concerned not just with what or how much the rich have, but also with who the rich are as people.

Supplementary Material

Supplementary Material may be found in the online version of this article: https://doi.org/10.1093/poq/nfad016.

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Data Availability

Replication data and documentation are available at: https://doi.org/10.7910/DVN/3J77U1.

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